

OFFICIAL GAZETTE



GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN AND DIU

Special Department

Notification

SPL/EST-3/72

In continuation of this Department's Notification of even number dated 27-4-72 regarding the Central Civil Services (Leave) Rules, 1972 published in the Official Gazette Series I, No. 7 dated 18-5-72, the Government of India, Ministry of Finance, Department of Expenditure, Notification No. F.16(3)-E.IV(A)/71 dated 11th September, 1972 regarding the Central Civil Services (Leave) (Amendment) Rules, 1972 is republished for information of the general public.

M. K. Bhandare, Deputy Secretary, (Appointments).

Panaji, 9th October, 1972.

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Expenditure)

New Delhi, the 11th September, 1972

Notification

F.16(3)-E.IV(A)/71

In exercise of the powers conferred by the proviso to article 309 and clause (5) of article 148 of the Constitution and after consultation with the Comptroller and Auditor-General in relation to the persons serving in the Indian Audit and Accounts Department, the President hereby makes the following rules to amend the Central Civil Services (Leave) Rules, 1972, namely:—

1. (1) These rules may be called the Central Civil Services (Leave) (Amendment) Rules, 1972.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Central Civil Services (Leave) Rules, 1972 (hereinafter referred to as the said rules), for

sub-rule (2) of rule 39, the following sub-rule shall be substituted, namely—

“(2) Where a Government servant has, in sufficient time, before the date of his compulsory retirement,—

(a) formally applied for leave due as preparatory to retirement and the leave has been refused in whole or in part, or

(b) ascertained in writing from the authority competent to grant leave that such leave if applied for would not be granted,

on account of exigencies of public service, then he may be granted, from the date of compulsory retirement, the amount of earned leave so denied, increased by the amount of earned leave earned by him during the period between the date on which leave preparatory to retirement was to commence and the date of compulsory retirement, and decreased by such leave, if any, availed of during the same period, subject to the maximum limit of 120 or 180 days, as the case may be, as prescribed in rules 26.

Note:— Compulsory retention in service or recall from leave preparatory to retirement shall be treated as constructive refusal of leave preparatory to retirement”.

3. In rule 50 of the said rules, in sub-rule (5), clause (ii) shall be omitted.

R. K. AGARWAL

Under Secretary to the Government of India

Confidential and Vigilance Department

Notification

14-8-72-CVD

The following Notification No. F.3/3/72-Judl. dated 13th July, 1972, issued by the Government of India, Ministry of Home Affairs is hereby published for general information.

M. K. Bhandare, Deputy Secretary (Appointments).

Panaji, 26th September, 1972.

GOVERNMENT OF INDIA
MINISTRY OF HOME AFFAIRS
 (GRIH MANTRALAYA)

New Delhi-1, dated the 13th July, 1972

Notification

G. S. R. — In exercise of the powers conferred by section 12 of the Commissions of Inquiry Act, 1952 (60 of 1952), the Central Govt. hereby makes the following rules, namely: —

1. Short title, commencement and application. —

(1) These rules may be called the Commissions of Inquiry (Central) Rules, 1972.

(2) They shall come into force on the date of their publication in the Official Gazette.

(3) They shall apply to a Commission of Inquiry appointed by the Central Government under section 3 of the Commissions of Inquiry Act, 1952.

2. Definitions. — In these rules, unless the context otherwise requires, —

(a) "assessor" means an assessor appointed under these rules.

(b) "Commission" means a Commission of Inquiry appointed by the Central Government under section 3 of the Commissions of Inquiry Act, 1952.

3. Election of a Presiding Officer for a meeting. —

(1) Where a Commission consists of three or more members, then during the temporary absence of the Chairman thereof, the members present and participating in its proceedings may elect one member from amongst themselves to preside, for the time being, in respect of the said proceedings.

(2) The member who presides temporarily under sub-rule (1) shall not be deemed to be the Chairman of the Commission.

4. Issue and service of summons. — (1) A Commission may issue summons to persons whose attendance before it may be required either to give evidence or to produce documents.

(2) Every summons issued by a Commission shall be in duplicate and shall be signed by the Chairman thereof or by such person as he may empower in this behalf. It shall be sealed with the seal of the Commission and shall specify the time and place at which the person summoned is required to attend and also whether his attendance is required for the purpose of giving evidence or to produce a document, or for both the purposes.

(3) A person may be summoned to produce a document, without being summoned to give evidence and any person summoned merely to produce a document shall be deemed to have complied with the summons if he causes such document to be produced instead of attending personally to produce the same.

(4) A summons to produce documents may be for the production of all documents of a certain description in the possession or control of the person summoned.

(5) Every summons shall be served by sending it by post to the person for whom it is intended or in such other manner as the Commission may direct.

(6) The provisions of sub-rules (1) to (5) shall apply, as far as may be, to every other process issued by a Commission.

5. Procedure of inquiry. — (1) A Commission may sit in public or in private as it thinks fit: —

Provided that a Commission shall sit in private on a request being made by the Central Government in that behalf.

(2) A Commission shall, as soon as may be after its appointment: —

(a) issue a notice to every person, who in its opinion should be given an opportunity of being heard in the inquiry, to furnish to the Commission a statement relating to such matters as may be specified in the notice;

(b) issue a notification, to be published in such manner as it may deem fit, inviting all persons acquainted with the subject matter of the inquiry to furnish to the Commission a statement relating to such matters as may be specified in the notification.

(3) Every statement furnished under clause (a) of sub-rule (2) shall be accompanied by an affidavit in support of the facts set out in the statement sworn by the person furnishing the statement.

(4) Every person furnishing a statement under clause (a) of sub-rule (2) shall also furnish to the Commission along with the statement a list of the documents, if any, on which he proposes to rely and forward to the Commission wherever practicable, the originals or true copies of such of the documents as may be in his possession or control and shall state the name and address of the person from whom the remaining documents may be obtained.

(5) (a) A Commission shall examine all the statements furnished to it under clause (b) of sub-rule (2) and if, after such examination, the Commission considers it necessary to record evidence, it shall first record the evidence, if any, produced by the Central Government and may thereafter record evidence in such order as it may deem fit: —

(i) the evidence of any person who has furnished a statement under clause (a) of sub-rule (2) and whose evidence the Commission having regard to the statement, considers relevant for the purpose of the inquiry; and

(ii) the evidence of any other person whose evidence, in the opinion of the Commission, is relevant to the inquiry:

Provided that the Commission may dispense with the attendance of any person for the purpose of giving evidence before it if in its opinion: —

(i) such attendance cannot be enforced except by causing undue hardship or inconvenience to that person; or,

(ii) such attendance should be dispensed with for any other sufficient reason to be recorded by it in writing.

(b) If, after all the evidence is recorded under clause (a) of sub-rule (5), the Central Government

applies to the Commission to recall any witness already examined or to examine any new witness, the Commission, if satisfied that it is necessary for the proper determination of any relevant fact to do so, shall recall such witness or examine any such new witness.

(6) Travelling and other expenses shall be paid to a person who is summoned to give evidence or to produce documents before a Commission.

(7) The Commission shall have the powers of a Civil Court to make local investigation, either personally or through any person, duly authorised by it, into any matter falling within its term of reference.

(8) A Commission shall have the power to regulate its own procedure in respect of any matter for which no provision is made in these rules.

6. Appointment of assessors.—(a) The Central Government or, with the previous approval of the Central Government, a Commission, may, from time to time, appoint one or more assessors to assist and advise the Commission on any matter connected with its enquiry.

(b) It shall be the duty of the assessors to assist and advise the Commission on any matter on which the Commission may consult them in the course of its inquiry:

Provided that the advice tendered by the assessors shall not be binding on the Commission.

(c) The Commission shall have the power to regulate the manner in which it may consult the assessors.

7. Retention of records.—The report of a Commission and the papers relating to its Secretariat, its establishment matters and all other matters handled by or in the Commission including the evidence tendered before the Commission shall be preserved intact by the Commission and shall be remitted with the report of the Commission.

8. Repeal and savings.—(1) The Commissions of Inquiry (Assessors) Rules, 1954, the rules for the issue and service of summons by a Commission of Inquiry, published with the notification of the Government of India in the Ministry of Home Affairs No. 16/1/55-Judicial(I) dated the 27th July, 1955, the Central Commissions of Inquiry (Procedure) Rules, 1960 and the Central Commissions of Inquiry (Local Investigations) Rules, 1970, are hereby repealed.

(2) Notwithstanding such repeal, anything done or any action under the provisions of any of the rules referred to in sub-rule (1), shall be deemed to have been done or taken under the corresponding provision of the Commissions of Inquiry (Central) Rules, 1972.

[F. 3/3/72-Judl.]

Sd/-

(B. SHUKLA)

Deputy Secretary to the Government of India.

Law and Judicial Department

Notification

LD/Publish/72

The Union Territories Taxation Laws (Amendment) Act, 1972 which was recently passed by the Parliament and assented to by the President of India is hereby published for general information.

M. S. Borkar, Under Secretary (Law).

Panaji, 5th October, 1972.

The Union Territories Taxation Laws (Amendment) Act, 1971

AN
ACT

further to amend certain taxation laws in the Union territories.

Be it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. Short title, extent and commencement.—(1) This Act may be called the Union Territories Taxation Laws (Amendment) Act, 1971.

(2) It extends to all the Union territories.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. Amendment of certain taxation laws.—The taxation laws as in force in each of the Union territories, mentioned in the Schedule, shall have effect subject to the amendments specified therein:

Provided that any such amendment of a taxation law relating to the imposition of tax on the sale or purchase of goods declared to be of special importance under section 14 of the Central Sales Tax Act, 1956, shall be subject to the condition 74 of 1956. that in no case the amount of tax together with surcharge payable in respect thereof under the said taxation law shall exceed the tax calculated at the maximum rate prescribed under clause (a) of section 15 of the said Act.

3. Levy and collection of additional duty, tax or surcharge.—Save as otherwise provided, the additional duty or tax or surcharge leviable or chargeable under the relevant taxation law, amended as aforesaid, shall be levied and collected in the same manner as the duty or tax is levied and collected under the said taxation law and the provisions of that taxation law and the rules thereunder, as far as may be applicable in this behalf, shall apply accordingly.

THE SCHEDULE

(see section 2)

I. DELHI

1. The Indian Stamp Act, 1899 (2 of 1899)

After section 3A, insert:—

3B. Instruments chargeable with additional duty.—(1) Every instrument chargeable with

duty under section 3 read with Schedule IA, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.

2. The U.P. Entertainment and Betting Tax Act, 1937
(U.P. Act 8 of 1937)

(a) After section 3, insert:—

"3A. Surcharge on payment for admission to entertainment.—Notwithstanding anything contained in section 3, the amount of entertainment tax payable under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of ten paise for every ticket of admission to an entertainment (including a complimentary ticket):

Provided that where the proprietor is allowed to pay the entertainment tax in accordance with the provisions of sub-section (2) of section 4, the surcharge shall be levied and paid at the rate of five per cent. of the amount of entertainment tax computed under sub-section (2) of the said section 4."

(b) After section 11, insert:—

"11A. Surcharge on totalisator.—Notwithstanding anything contained in section 11, the amount of the totalisator tax computed at the rate specified in the said section 11 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount."

(c) After section 14, insert:—

"14A. Surcharge on betting.—Notwithstanding anything contained in section 14, the amount of betting tax computed at the rate specified in the said section 14 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount."

(d) After section 17, insert:—

"17A. Proceeds of surcharge to be appropriated for purposes of the Union.—Notwithstanding anything contained in section 184 of the Delhi Municipal Corporation Act, 1957, the whole proceeds of the surcharge on entertainment and betting taxes levied under section 3A, section 11A or section 14A shall form part of the Consolidated Fund of India and be appropriated for purposes of the Union".

3. The Bengal Finance (Sales Tax) Act, 1941
(Bengal Act 6 of 1941)

After section 5A, insert:—

"5AA. Levy of surcharge on sales of goods.—The amount of tax payable by a dealer under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount".

4. The Delhi Motor Vehicles Taxation Act, 1962
(57 of 1962)

After section 3, insert:—

"3A. Levy of surcharge on certain motor vehicles.—(1) There shall also be levied and collected on all motor vehicles mentioned at serial No. I, serial No. VII and serial No. VIII of Part A of Schedule I, which are used or kept for use in Delhi, a surcharge for purposes of the Union calculated at the rate of ten per centum of the amount of the tax specified against each.

(2) Notwithstanding anything contained in section 20, the whole proceeds of the surcharge levied under sub-section (1) shall form part of the Consolidated Fund of India and be appropriated for purposes of the Union".

II. MANIPUR

1. The Indian Stamp Act, 1899 (2 of 1899)

After section 3A, insert:—

"3B. Instruments chargeable with additional duty.—(1) Every instrument chargeable with duty under section 3 read with Schedule I, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription".

2. The Assam Motor Vehicles Taxation Act, 1936
(Assam Act IX of 1936)

After section 4, insert:—

"4A. Levy of surcharge on certain motor vehicles.—The amount of tax computed at the rate specified in the First Schedule to this Act in relation to motor vehicles mentioned at Article No. I and items (A) and (B) of Article No. II of Part A of the said Schedule shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount".

3. The Assam Amusements and Betting Tax Act, 1939
(Assam Act VI of 1939)

(a) After section 3A, insert:—

"3B. Surcharge on payment for admission to entertainment.—The amount of entertainment tax payable under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of ten paise for every ticket of admission to an entertainment (including a free or complimentary pass or ticket):

Provided that where the proprietor is allowed to pay the entertainment tax in accordance with the provisions of sub-section (3) of section 3, the surcharge shall be levied and paid at the rate of five per centum of the amount of tax computed under sub-section (3) of the said section 3".

(b) After section 15, insert:—

"15A. Surcharge on totalisator.—The amount of the totalisator tax computed at the rate specified in section 15 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount".

(c) After section 18, insert:—

"18A. Surcharge on betting.—The amount of betting tax computed at the rate specified in section 18 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount".

4. The Assam Sales Tax Act, 1947
(Assam Act XVII of 1947)

After section 5, insert:—

"5A. Levy of surcharge on sales of goods.—The amount of tax payable by a dealer under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount".

5. The Manipur (Sales of Motor Spirit and Lubricants) Taxation Act, 1962 (55 of 1962)

After section 3, insert:—

"3A. Levy of surcharge.—Notwithstanding anything contained in section 3, the amount of tax payable by a dealer under the said section shall be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount".

III. TRIPURA

1. The Indian Stamp Act, 1899 (2 of 1899)

After section 3A, insert:—

"3B. Instruments chargeable with additional duty.—(1) Every instrument chargeable with duty under section 3 read with Schedule I, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription'.

2. The Bengal Amusements Tax Act, 1922
(Bengal Act V of 1922)

(a) After section 3, insert:—

"3A. Surcharge on payment for admission to entertainment.—The amount of entertainment tax payable under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of ten paise for every ticket of admission to an entertainment (including a free or complimentary pass or ticket):

Provided that where the proprietor is allowed to pay the entertainment tax in accordance with the provisions of sub-section (4) of section 3, the surcharge shall be levied and paid at the rate of five

per centum of the amount of tax computed under sub-section (4) of the said section 3."

(b) After section 15, insert:—

"15A. Surcharge on totalisator.—The amount of the totalisator tax computed at the rate specified in section 15 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount".

(c) After section 18, insert:—

"18A. Surcharge on betting.—The amount of betting tax computed at the rate specified in section 18 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount."

IV. ANDAMAN AND NICOBAR ISLANDS

The Indian Stamp Act, 1899 (2 of 1899)

After section 3A, insert:—

"3B. Instruments chargeable with additional duty.—(1) Every instrument chargeable with duty under section 3 read with Schedule IA, shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription'.

V. LACCADIVE, MINICOY AND AMINDIVI ISLANDS

The Indian Stamp Act, 1899 (2 of 1899)

After section 3A, insert:—

"3B. Instruments chargeable with additional duty.—(1) Every instrument chargeable with duty under section 3 read with Schedule I, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription'.

VI. DADRA AND NAGAR HAVELI

The Indian Stamp Act, 1899 (2 of 1899)

After section 3A, insert:—

"3B. Instruments chargeable with additional duty.—(1) Every instrument chargeable with duty under section 3 read with Schedule I, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be

paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.'

VII. GOA, DAMAN AND DIU

1. The Indian Stamp Act, 1899 (2 of 1899)

After section 3A, insert:—

'3B. Instruments chargeable with additional duty.—(1) Every instrument chargeable with duty under section 3 read with Schedule IA, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.'

2. The Punjab Motor Vehicles Taxation Act, 1924 (Punjab Act IV of 1924)

After section 3, insert:—

'3A. Levy of surcharge on certain motor vehicles.—There shall also be levied and collected on all motor vehicles mentioned at serial No. (I) and serial No. (VI) under the heading "A. Motor Vehicles fitted solely with pneumatic tyres" of the notification of the Government of Goa, Daman and Diu in the Home Department No. HD-22-11557/64, dated 30-12-1964, a surcharge for purposes of the Union calculated at the rate of ten per centum of the amount of the tax specified against each in the said notification.'

3. The Goa, Daman and Diu Entertainment Tax Act, 1964 (Goa Act 2 of 1964)

After section 3A, insert:—

'3A. Levy of surcharge on certain motor vehicle entertainment.—The amount of entertainment tax computed at the rate specified in section 3 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten paise for every ticket of admission to any entertainment (including a complimentary ticket):

Provided that where the proprietor is allowed to pay the entertainment tax in accordance with the provisions of sub-section (2) of section 4, the surcharge shall be levied and paid at the rate of five per centum of the amount of entertainment tax computed under sub-section (2) of the said section 4."

4. The Goa, Daman and Diu Sales Tax Act, 1964 (Goa Act 4 of 1964)

After section 7, insert:—

"7A. Levy of surcharge on sales of goods.—The amount of tax payable by a dealer under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount."

VIII. PONDICHERRY

1. The Indian Stamp Act, 1899 (2 of 1899)

After section 3A, insert:—

'3B. Instruments chargeable with additional duty.—(1) Every instrument chargeable with duty under section 3 read with Schedule I, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.'

2. The Pondicherry Motor Vehicles Taxation Act, 1967 (Pondicherry Act 5 of 1967)

After section 4, insert:—

"4A. Levy of surcharge on certain motor vehicles.—The amount of tax computed at the rate specified by notification by the Government under section 3, in relation to motor vehicles mentioned at serial No. 1 and serial No. 7 of Schedule I which are being used on any public road in Pondicherry, shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount, and likewise the amount of tax payable for a temporary licence for a period not exceeding thirty days at a time in respect of the aforesaid motor vehicles shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount."

3. The Pondicherry General Sales Tax Act, 1967 (Pondicherry Act 6 of 1967)

After section 8, insert:—

"8A. Levy of surcharge on sales of goods.—The amount of tax payable by a dealer under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount."

IX. CHANDIGARH

1. The Indian Stamp Act, 1899 (2 of 1899)

After section 3A, insert:—

'3B. Instruments chargeable with additional duty.—(1) Every instrument chargeable with duty under section 3 read with Schedule IA, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief", whether with or without any other design, picture or inscription.'

2. The Punjab Motor Spirit (Taxation of Sales) Act, 1939 (Punjab Act I of 1939)

After section 3, insert:—

"3A. Imposition of surcharge.—The amount of tax payable by a retail dealer under this Act shall

be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount."

3. The Punjab General Sales Tax Act, 1948
(Punjab Act XLVI of 1948)

After section 5, insert:—

"5A. Levy of surcharge on sales of goods.— The amount of tax payable by a dealer under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount."

4. The Punjab Passengers and Goods Taxation Act, 1952
(Punjab Act XVI of 1952)

After section 3, insert:—

"3A. Levy of surcharge.— The amount of tax payable in respect of all passengers carried by motor vehicles shall be increased by a surcharge for purposes of the Union calculated at the rate of five per centum of the value of the fare, if the value of the fare is one rupee or more, the amount of surcharge being calculated to the nearest multiple of five paise by ignoring two paise or less and counting more than two paise as five paise."

5. The Entertainment Duty Act, 1955
(Punjab Act XVI of 1955)

After section 3, insert:—

"3A. Surcharge on payment for admission to entertainment.— Notwithstanding anything contained in section 3, the amount of entertainment duty payable under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of ten paise for every ticket of admission to an entertainment (including a complimentary ticket):

Provided that where the proprietor is allowed to pay the entertainment tax in accordance with the provisions of sub-section (2) of section 10, the surcharge shall be levied at the rate of five per centum of the amount of entertainment tax computed under sub-section (2) of the said section 10".

Notification

LD/1159/72

The following notification received from the Government of India, Ministry of Health and Family Planning (Department of Health) New Delhi, is hereby published for general information of the public.

M. S. Borkar, Under Secretary (Law).
Panaji, 9th October, 1972.

GOVERNMENT OF INDIA
MINISTRY OF HEALTH AND FAMILY PLANNING
(Department of Health)

Notification

New Delhi, the 18th December, 1971

G.S.R. 70— In exercise of the powers conferred by sub-section (2) of section 1 of the Prevention of

Food Adulteration (Amendment) Act, 1971 (41 of 1971), the Central Government hereby appoints the 26th January, 1972, as the date on which the said Act, shall come into force.

[No. 14-17/71-P. H.]

Notification

LD/1426/72

The following notifications received from the Government of India, Ministry of Tourism and Civil Aviation, New Delhi are hereby published for general information of the public.

M. S. Borkar, Under Secretary (Law).
Panaji, 10th October, 1972.

GOVERNMENT OF INDIA
MINISTRY OF TOURISM AND CIVIL AVIATION

Notification

New Delhi, the 1st February, 1972

S. O. 87 (E).— In exercise of the powers conferred by sub-section (2) of section 1 of the International Airport Authority Act, 1971 (43 of 1971), the Central Government hereby appoints the first day of February, 1972, as the date on which the said Act shall come into force.

[No. AV. 24012/2/71-AA.]

N. SAHGAL, Secy.

Notification

New Delhi, the 29th January, 1972

S. O. 73 (E).— In exercise of the powers conferred by sub-section (2) of section 1 of the Air Corporations (Amendment) Act, 1971 (49 of 1971), the Central Government hereby appoints the 1st day of February, 1972 as the date on which the provisions of the said Act, except clause (iii) of section 4, which has already come into force with effect from the 19th day of May, 1971, shall come into force.

[No. AV. 17012/3/71-AC.]

N. SAHGAL, Secy.

Notification

LD/3813/72

The following notification received from the Government of India, Ministry of Home Affairs, New Delhi is hereby published for general information of the public.

M. S. Borkar, Under Secretary (Law).
Panaji, 12th October, 1972.

GOVERNMENT OF INDIA

(BHARAT SARKAR)

MINISTRY OF HOME AFFAIRS

(Grih Mantralaya)

Notifications

New Delhi, the 22nd September, 1972.

G. S. R. — In exercise of the powers conferred by section 6 of the Goa, Daman and Diu (Administration) Act, 1962 (1 of 1962), the Central Government hereby extends to the Union territory of Goa, Daman and Diu, the Epidemic Diseases Act, 1897 (3 of 1897).

[No. F.7/21/72-UTL-(i)-(120)]

M. R. SACHDEVA

Under Secretary to the Government of India.

G. S. R. — In pursuance of clause (1) of article 239 of the Constitution, the President hereby directs that the Administrator of the Union territory of Goa, Daman and Diu shall, subject to the control of the President and until further orders, exercise the powers and discharge the functions of the State Government under section 2 of the Epidemic Diseases Act, 1897 (3 of 1897), within the said territory.

[No. F.7/21/72-UTL-(ii)]

M. R. SACHDEVA

Under Secretary to the Government of India.

Notification

LD/2173/72

The following notification received from the Government of India, Ministry of Home Affairs, New Delhi is hereby published for general information of the Public.

*M. S. Borkar, Under Secretary (Law).**Panaji, 13th October, 1972.*

GOVERNMENT OF INDIA

MINISTRY OF HOME AFFAIRS

(GRIH MANTRALAYA)

Notification

*New Delhi-1, the 30th April, 1972
the 10th Vaisakha 1894.*

G. S. R. 269(E). — In exercise of the powers conferred by the first and second provisos to sub-section (2) of section 1 of the Government of Union Territories Act, 1963 (20 of 1963), the Central Go-

vernment hereby appoints the 3rd day of May, 1972, as the date on which all the provisions of the said Act, other than those which have already come into force in the Union Territory of Mizoram, shall so far as they are applicable, come into force in that Union Territory.

No. F.11/5/72-SR

Sd/-

K. R. PRABHU

Joint Secretary to the Government of India.

Labour and Information Department

ORDER

1/32/72-LAB/1354

Notification No. S. 35018/56/72-PF.II dated 1-9-72 issued by Govt. of India, Ministry of Labour and Rehabilitation, New Delhi is hereby republished for information of the General public.

*P. Noronha, Under Secretary (Lab. & Inf.).**Panaji, 7th October, 1972.*

GOVERNMENT OF INDIA

(BHARAT SARKAR)

MINISTRY OF LABOUR AND REHABILITATION

(SHRAM AUR PUNARVAS MANTRALAYA)

Department of Labour and Employment

(Shram Aur Rozgar Vibhag)

Notification

New Delhi, the 1-9-1972

S. O. — Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs Aunto Sobressa Lentos, P. O. Box No. 16 Panaji, Goa have agreed that the Provisions of the Employees' Provident Funds and Family Pension Fund Act, 1952 (19 of 1952) should be made applicable to the said establishment;

Now therefore, in exercise of the powers conferred by sub-section (4) of section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

This notification shall be deemed to have come into force on the thirty first day of October, 1971.

(No. S.35018/56/72-PF.II)

Sd/-

DALJIT SINGH

Under Secretary

GOVT. PRINTING PRESS — GOA

(Imprensa Nacional — Goa)

PRICE — 54 Ps.